THE QUEBEC LIQUOR COMMISSION

THIRTY-FIRST ANNUAL REPORT

1951-1952

MONTREAL - 1952

Montreal, November 1st, 1952.

To the Honourable Onésime Gagnon, Q.C.
Minister of Finance,
Quebec, P.Q.

Sir,

I have the honour to submit to you the thirty-first annual report of The Quebec Liquor Commission.

I have the honour to remain, Sir,

Your obedient servant,

Edouard RIVARD, Q.C.,
General Manager.

102-00981/

THE QUEBEC LIQUOR COMMISSION

REVENUE AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31st MARCH 1952

SALES		$60,535,704.53
Less: Cost of Merchandise sold		35,799,946.46
		24,735,758.07
Deduct:		
OPERATING EXPENSES:		
Warehouse Expenses, including depreciation of Machinery and Equipment	$1,368,618.25	
Store Expenses, including depreciation of Furniture and Fixtures	2,715,734.56	
General and Administration Expenses of Head Office and Quebec Office, including depreciation of Furniture, Fixtures and Automobiles	1,022,988.04	5,107,340.85
		19,628,417.22
MISCELLANEOUS REVENUE:		39,788.01
OTHER REVENUE, including Duties, Permits and Seizures, less Enforcement Expenses		10,107,814.77
		$29,776,020.00

THE QUEBEC LIQUOR COMMISSION

BALANCE SHEET AS AT 31st MARCH 1952

ASSETS

Current Assets:		
Cash on Hand and in Banks	$ 1,523,578.58	
Accounts Receivable	802,044.08	
Inventories of Supplies and Materials	398,516.43	
Inventories of Liquor	14,024,234.90	$16,748,373.99
Fixed Assets:		
Machinery and Equipment, Furniture and Fixtures and Automobiles		494,247.44
Deferred Charges:		62,303.05
		$17,304,924.48

(Signed) E. RIVARD, *Manager.*
J. A. DESLIERRES, *Chief Accountant.*

LIABILITIES

Current Liabilities:			
Accounts Payable and Accrued Charges			$ 4,089,527.18
Deferred Revenue			144,905.00
Reserves:			
Insurance	$ 231,473.12		
Working Capital	1,650,000.00		1,881,473.12
Provincial Treasurer on account of Unemployment Tax:			
Balance at credit of account at 1st April 1951	138,174.40		
Unemployment Tax collected during the year to 31st March 1952	1,379,725.75		
	1,517,900.15		
Deduct: Payments to Provincial Treasurer	1,424,390.60		93,509.55
Provincial Treasurer's Account:			
Balance at credit of account at 1st April 1951		13,082,419.22	
Add: Net Revenue for the year to 31st March 1952		29,776,020.06	
		42,858,439.28	
Deduct: Payments to the Provincial Treasurer	$31,750,000.00		
Payments on behalf of the Provincial Government	12,929.65	31,762,929.65	11,095,509.63
			$17,304,924.48

Montreal, June 27th, 1952.

We have examined the Books and Accounts of the Quebec Liquor Commission for the year ended 31st March, 1952, and report that we have obtained all the information and explanations we have required, and that, in our opinion, the above Balance Sheet is properly drawn up so as to exhibit a true and correct view of the state of affairs of the Commission, according to the best of our information and the explanations given to us, and as shown by the Books of the Commission.

(Signed) RIDDELL, STEAD, GRAHAM & HUTCHISON,
Chartered Accountants.

RETAIL STORES

SALES — STAFF

1951-1952 — 1950-1951

ACTIVITIES

STORES		SALES			
		VALUE		NUMBER	
YEARS	Number in operation	Total for year	Daily average	Total for year	Daily average
1951-52	125	$60,410,709.50	$202,720.50	17,672,519	59,304
1950-51	124	$59,128,526.59	$201,117.40	17,144,716	58,315

STAFF

YEARS	Number of employees, managers included	NUMBER OF SALES PER EMPLOYEE		BREAKAGES		
		Total for year	Daily average	Total	Average per employee	Per 10,000 bottles
1951-52	851	20,766	69	10,654	12.51	6.03
1950-51	844	20,314	69	9,210	10.91	5.37

One store has been opened in the course of the year: No. 125, at Mont-Laurier, on August the 1st, 1951.

There have been 298 business days during the year.

Year	Sales	Purchases of Stock, other operating charges and general expenses		Paid out to th Federal Governm for Customs, Ex and Sales Ta	
	Gross Receipts	Actual figures	p.c.	Actual figures	p
1921-22	$15,212,801	$7,186,355	47.3	$5,166,436	3
1922-23	19,698,773	9,804,515	49.7	6,566,000	3
1923-24	19,812,781	7,983,777	40.3	7,411,907	3
1924-25	17,887,588	7,104,378	39.7	6,648,545	3
1925-26	19,018,299	7,320,879	38.5	7,276,085	3
1926-27	22,425,136	8,897,213	39.6	8,234,009	3
1927-28	24,229,624	9,314,299	38.4	8,757,476	3
1928-29	27,007,430	9,629,058	35.6	9,334,619	3
1929-30	27,539,966	9,770,707	35.5	9,299,967	3
1930-31	22,711,639	8,498,052	37.4	7,452,158	3
1931-32	17,979,782	7,132,241	39.7	6,163,863	3
1932-33	12,702,927	4,381,378	34.5	4,094,030	3
1933-34	11,370,603	5,141,220	45.2	3,525,985	3
1934-35	11,688,510	4,466,309	39.1	3,690,431	3
1935-36	12,698,163	5,670,816	44.7	3,923,717	3
1936-37	14,693,171	6,750,709	45.9	4,251,859	2
1937-38	17,027,104	7,429,322	43.6	5,325,031	3
1938-39	17,292,954	7,453,507	43.1	5,259,203	3
1939-40	17,991,145	6,061,774	33.7	6,552,740	3
1940-41	19,583,890	7,316,403	37.3	7,258,469	3
1941-42	24,645,117	9,616,905	39.2	8,523,942	3
1942-43	34,213,789	10,718,903	31.3	14,477,929	4
1943-44	36,562,856	13,451,253	36.8	12,145,640	3
1944-45	43,610,465	16,064,171	36.8	13,925,760	3
1945-46	50,233,863	16,502,823	32.9	17,510,366	3
1946-47	60,987,765	21,141,281	34.7	17,653,594	2
1947-48	56,163,127	19,736,741	35.1	16,652,037	2
1948-49	53,077,824	19,063,773	35.9	15,788,760	2
1949-50	52,537,751	18,911,022	36.0	15,740,057	3
1950-51	59,270,714	16,593,088	28.0	21,869,042	3
1951-52	60,535,705	23,961,433	39.6	16,906,066	2
Totals	900,411,262	$333,074,305	37.0	$297,385,723	3

The sales of the Quebec Liquor Commission have, during upon which the Federal Government have levied the sum of $297, sums (the total of which is impossible to establish) for Customs du

Operating charges, purchases of goods, materials and $333,074,305 or 37%.

The net operating profits, during thirty-one years of ad from seizures and permits, namely $105,876,760, the net revenue

As the Commission is under the jurisdiction of, and oper Quebec, its profits become part of the public treasury. This is ment, or spent on its behalf for capital account.

MISSION ARE SPENT

perating rofits		Revenue from seizures, permits and duties	Total revenue	Turned over to the Provincial Government and expenditure on Capital Account
gures	p.c.	Net	Net	Actual figures
010	18.8	$1,175,909	$4,035,919	$3,892,398
258	17.0	1,236,498	4,564,756	4,369,875
097	22.3	1,337,273	5,754,370	4,200,596
665	23.1	1,327,516	5,462,181	5,000,967
335	23.3	1,375,155	5,796,490	5,747,332
914	23.7	1,484,087	6,778,001	6,028,302
849	25.4	1,451,840	7,609,689	6,500,000
753	29.8	1,644,515	9,688,268	8,000,000
292	30.7	1,611,321	10,080,613	10,280,728
429	29.8	1,500,758	8,262,187	9,155,993
678	26.0	1,372,653	6,056,331	8,518,318
519	33.3	1,217,251	5,444,770	5,541,842
398	23.8	1,236,138	3,939,536	5,500,000
770	29.4	1,677,330	5,209,100	3,500,000
630	24.4	1,764,770	4,868,400	4,750,000
603	25.1	1,796,415	5,487,018	6,150,000
751	25.1	1,949,063	6,221,814	5,000,000
244	26.5	1,890,620	6,470,864	6,250,000
631	29.9	2,195,490	7,572,121	7,150,000
018	25.6	2,261,792	7,270,810	6,300,000
270	26.3	2,970,147	9,474,417	9,600,000
956	26.4	3,515,584	12,332,540	10,250,000
964	30.0	3,068,600	14,034,564	14,350,000
535	31.2	3,500,103	17,120,639	18,250,000
674	32.3	6,875,283	23,095,957	22,400,000
890	36.4	7,522,162	29,715,051	31,000,000
348	35.2	8,298,784	28,073,133	25,485,939
291	34.3	9,232,288	27,457,579	27,070,113
872	34.0	9,780,975	27,667,647	26,474,884
584	35.1	9,698,624	30,507,208	26,252,269
205	32.5	10,107,815	29,776,020	31,762,930
233	30.0	$105,876,760	$375,827,993	$364,732,486

years of existence, 1921-1952, reached the sum of $900,411,262. . The Federal Government have, further, received important bought duty paid by the Commission.

ral expenses, etc., amounted during the same period to

the Commission, amount to $269,951,233. Adding the receipts 3 is arrived at.

nefit of the Government and the people of the Province of nt of $364,732,486 was turned over to the Provincial Govern-

COMPARATIVE SALES — IN GALLONS — OF WINES AND SPIRITS

	1924-25	1950-51	1951-52	Increase of 1951-1952 over 1950-51		Increase from 1925 to 1952	
	Sales in gallons	Sales in gallons	Sales in gallons	gallons	P.C.	gallons	P.C.
Wines	716,015.1	1,170,936.7	1,268,819.7	108,724.6	8.3	552,804.6	77.2
Spirits	718,053.8	2,172,256.4	2,176,086.9	80,747.7	.2	1,458,033.1	203.0

DEPARTMENT OF CUSTOMS AND EXCISE

DUTIES PAID TO THE FEDERAL GOVERNMENT

DUTIES	MONTREAL 1951-52	QUEBEC 1951-52	Totals for the PROVINCE	
			1951-52	1950-51
Customs—Wines	$ 442,141.17	$ 122,023.77	$ 564,164.94	$ 482,825.80
" —Spirits	3,064,071.15	1,279,233.84	4,343,304.99	6,179,812.24
" —Total	$ 3,506,212.32	1,401,257.61	$ 4,907,469.93	$ 6,662,638.04
" —Reimbursements	368.52	666.88	1,035.40	4,476.16
" —Net	$ 3,505,843.80	$ 1,400,590.73	$ 4,906,434.53	$ 6,658,161.88
Excise	$ 7,937,966.82	$ 4,061,664.44	$11,999,631.26	$15,210,879.64
Grand Total	$11,443,810.62	$ 5,462,255.17	$16,906,065.79	$21,869,041.52

SUNDRY SERVICES

INDUSTRIAL ALCOHOL

The following table gives for one year, in periods of three months, the quantities of Alcohol supplied for industrial purposes to the manufacturers by the distillers, under the supervision of Federal Government Excise Officers.

From April to June 1951	130,745	Proof	Gallons
From July to September 1951	160,480	"	"
From October to December 1951	161,255	"	"
From January to March 31st, 1952	169,780	"	"
Total for the year:	622,260	"	"

PURCHASES OF WINES & SPIRITS

BY MANUFACTURERS

Statistics concerning wines and spirits, imported or bought from the Commission by manufacturers of pharmaceutical preparations and by druggists from April 1st 1951 to March 31st 1952.

Wines imported from Ontario for medical purposes	14,580	gallons
Wines bought from the Commission for the same purposes	209	"
Wines imported from Ontario for use in distilleries	6,600	"
Spirits imported for industrial and pharmaceutical purposes	5,139	"
Spirits imported for use in distilleries	998,218	"

HOSPITALS, UNIVERSITIES AND LABORATORIES FOR SCIENTIFIC RESEARCH, ETC.

The following is a concise summary of the purchases made by public institutions, retail druggists and doctors, direct from authorized distillers or from the Commission.

ALCOHOL BOUGHT DIRECT FROM DISTILLERS (under Permit)			ALCOHOL and SPIRITS BOUGHT FROM THE COMMISSION			
		Gallons P.		Cases	Bottles	Gallons P.
Hospitals	Alcohol 65 over-proof	9960	Absolute Alcohol	7	27	—
			Alcohol 65 over-proof	3	23	—
	Absolute Alcohol	1555	Spirits (Whiskey, Brandy, etc.)	10	170	419
Universities laboratories for industrial and scientific research	Alcohol 65 over-proof	2825	Absolute Alcohol	4	128	—
			Alcohol 65 over-proof	6	293	—
	Absolute Alcohol	1015	Spirits (Brandy, Rum)	—	—	—
Druggists	Alcohol 65 over-proof (Medicinal Spirits)	775	Alcohol 65 over-proof (Medicinal Spirits)	—	717	—
	Absolute Alcohol	—	Spirits (Brandy, Gin, Whiskey, Rum)	—	—	35
Doctors	Alcohol 65 over-proof	—	Alcohol 65 over-proof	—	630	—
		—	Spirits (Brandy, Rum only)	—	—	7

BEER

Beer manufactured and sold within the province of Quebec	46,784,607.97	gallons
Value of sales	$ 66,041,422.88	
Beer imported from Ontario and Nova Scotia	8,424,878.20	gallons
Value of imports	$ 11,705,435.69	
Beer exported from the province	14,097,467.63	gallons
Value of exports	$ 19,362,358.82	
Total quantity of beer produced, imported and exported	69,306,953.80	gallons
Total Value	$ 97,049,217.39	
Revenue from the 14½ cts per gallon tax, received by the Liquor Commission for sales made in this province	$ 8,005,375.53	

The Liquor Commission has granted ten permits to breweries during the year 1951-52 four of which to establishments situated in the Province of Ontario, one in Nova Scotia, one in New Brunswick.

STATISTICS OF PERMITS ISSUED DURING 1951-1952

KIND OF PERMIT	District of Montreal		District of Quebec		TOTAL
	City	Counties	City	Counties	
Inns	8	381	1	177	567
Hotels	19	382	8	156	565
Cafes	88	5	16	—	109
Restaurants	39	17	29	5	90
Steam-boats	3	—	2	—	5
Dining-cars	13	—	—	—	13
Clubs	41	87	19	43	190
Grocery Stores	1325	836	432	528	3121
Taverns	313	155	61	50	579
Breweries (1)	9	—	1	—	10
Grand Total	1858	1863	569	959	5249

(1) Six of these permits have been granted to outside breweries of which four are in Ontario, one in New Brunswick and the other in Nova Scotia.